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Association v. Topeka, p. 78; and the next two cases, pp. 85, 91, bring us back to considering what is a direct tax again.

The chief defect in the work is its meagre, and sometimes careless, annotation. The only satisfactory note is on the *Dred Scott* case, p. 489, where the situation is well explained by quotations from writers of eminence. It is only fair to say that after the case of *In re Neagle*, p. 337, a note of four lines refers to a case decided in 1897; and under the Police Power, to make up, perhaps for printing only two cases, the author gives a note of twenty lines, stating the substance of two cases and citing six others. Under Interstate Commerce, however, the subject which above all marks a fluctuation between opposing views, there is not a note from beginning to end, except three lines at the end of *Gibbons v. Ogden*, p. 172, to the effect that Chancellor Kent (whose opinion was overruled by the decision) had held differently, and that his reasons might be found in his commentaries. What notes there are, are carelessly compiled; most of the citations are simply those referred to in the opinions; and a case referred to in *Loan Association v. Topeka*, p. 81, which in the opinion could be cited only in manuscript because not yet regularly reported, is still referred to as "MS.," although it has now been reported for twenty-four years. *Lowell v. Boston*, 111 Mass. 454. Useful the book may be for beginning the study of constitutional law; but it is unfortunate that the work has not been better carried out.

J. G. P.

THE LAW OF BANKRUPTCY. By Wm. Miller Collier. Albany, N. Y.: Matthew Bender. 1898. pp. xxx, 536.

Primarily this treatise is a clear analysis of the United States Bankruptcy Act of 1898, and the arrangement of the chapters and the scheme of the sub-sections are partly determined by the form of the Act. Each section of the law is printed in full: there are references to former National Bankruptcy Acts and cross-references to the present Act. Following this is the commentary upon the section in topical paragraphs—over seven hundred in all. This form of treatment is most convenient for the practitioner. The appendix, containing certain forms from another hand, is now superseded by the official forms; but the abstract of State Exemption Laws in Appendix B is indispensable.

The study of bankruptcy consists mainly in construing the statutes. The permanent value of the author's work depends upon the accuracy of his forecast of the way in which the courts will construe the Act. In his interpretation of the law the author cites over five thousand cases bearing upon analogous provisions in other Acts, American and English: the chief stress is, of course, laid upon the judicial construction of the United States Bankruptcy Act of 1867, on which the present law is largely moulded. The author's comments are very uneven in value, but some are distinctly able. The fundamental chapter upon the creation and jurisdiction of the courts of bankruptcy is clear and practical throughout: but incidentally the discussion of the jurisdiction to determine the rights of lienors is hardly conclusive. p. 12. In the chapter concerning the adjudication of bankruptcy, the technical acts of bankruptcy are defined with much care, but the defence of solvency, which is one of the characterizing features of the new law, is dismissed too briefly. pp. 36-51. The treatment of exemptions is notably satisfac-

tory, pp. 70-79; but on the large subject of the rights and duties of trustees the comment is hardly adequate, though the citations are full. pp. 254-259. That is a curious slip in another section to speak of the moral obligation to pay a discharged debt as a good consideration for a new promise to pay it. p. 190. It is now well settled that the true effect of the subsequent promise is to waive the defence of the discharge. In the last pages of the treatise is considered an important question which must be much litigated in the first years of the new law — the effect of a national bankruptcy act in suspending state bankruptcy laws, state insolvency laws, and state laws regulating common law assignments. The author states the problem very well, but hardly solves it. pp. 427-431. A leading case upon this last question of common law assignments is not cited. *Boese v. King*, 108 U. S. 379. To be quite fair, the commentary is always a succinct guide to the cases, and upon the whole it succeeds oftener than it fails.

B. W.

THE LAW OF MINES IN CANADA. By Wm. David McPherson and John Murray Clark. Toronto: The Carswell Company, Limited. 1898. pp. lxi, 1294.

When the Dominion Government was formed each province had so far developed a mining law of its own that it was deemed inexpedient to try to bring them all under one uniform system. The result is that at the present day there are no less than six distinct bodies of statutory mining law in Canada. The object of the author has been to collect these numerous statutes of the different governments, and make their contents easy of access by printing them all in one volume with an index and elaborate cross-references. This work is supplemented by short historical sketches of the development of the mining law in the various provinces, by a full dictionary of mining terms, and by some two hundred and sixty pages devoted to the common law of mines. The volume is not a theoretical text-book, but is designed simply for purposes of reference. It is a work to which any one can turn and quickly find the section of the statute applicable to his case, the history of the statute, and the important cases decided on the point. The chapters on common law are eminently practical, composed for the most part of citations from authorities, so moulded together as to give a condensed and comprehensive view of the various legal points connected with the working of mines. The law is grouped under the heads of Contracts, Leases, Licenses, Water, Support, Ventilation, and the like. The many cases cited — the table contains about 1,300 of them — are mostly decided by English or Canadian courts; but the principles they stand for are equally applicable to this country, and the book will be an assistance to lawyers here in their search for collateral authority.

For miners, mine owners, and mining lawyers resident in Canada, however, the work is especially designed. For them, the common law chapters will be convenient for reference, and the collection of statutes will save much of the time hitherto spent in research. There is an undoubted place for the book. The rapid increase in importance of the mining industry in the different provinces, together with the multiplication of statutes, as the author well says, "has made a collected statement of the laws a matter of convenience amounting almost to a necessity."

G. B. H.